

HEALTH CARE CONTRIBUTION WORKSHEET for

(Employer #)

(Quarter/Year)

Do not return this form to the department. You must retain it for your records for THREE YEARS.

Beginning April 1, 2007, employers must gather information to determine if a Health Care Contribution will be due for the reporting quarter. Quarterly Health Care contributions are calculated by determining the "Full Time Equivalent" (FTEs) worked by "uncovered" employees during the reporting quarter. The following worksheet will help you determine what amount, if any, is owed. Complete instructions and further information about this worksheet are provided in form HC-3, which is available on our website at www.labor.vermont.gov or by calling Employer Services at 802-828-4344.

Uncovered Vermont Employee Count:**Section I**If you do **NOT** offer to pay a portion of a Health Care plan for ANY employees:Total # of hours worked
by ALL uncovered employeesHours in the reporting
quarter shall NOT exceed
520 for EACH employee.

- Enter the total number of hours worked by all employees you employed during the reporting quarter on this line and proceed to "**Calculations**" section of this form.

Section IIIf you **DO** offer to pay a portion of a Health Care plan for some or all employees:

Section I, Line 1

- Enter the total number of hours worked by all employees who were offered and are eligible for coverage, but elect not to accept the coverage and either has no other health care coverage or has purchased health insurance coverage as an individual through the Vermont Health Benefit Exchange (VHBE).
- Enter the total number of hours worked by all employees who are not eligible for health care coverage offered by you. You should also report on this line the total number of hours worked by all "seasonal" or "part-time" employees who: 1) do not have health care; or, 2) have VHAP or Medicaid; or, 3) have worked over the hours/time period allowable to be classified as a "seasonal" or "part-time" employee.

Section II, Line 1

Section II, Line 2

Quarter Ending Date:	# of FTEs Exempted	Use this Exemption for Line C calculation below.
9/30/09 and subsequent.....	4	

Calculations:

- A. Enter the grand total of hours worked by all "uncovered" employees indicated above on Line A. **(If grand total is a partial hour, round down to the nearest hour.)**
- B. Divide Line A by 520 and enter results on Line B. This is your **unadjusted** FTE count. **(If necessary, round down to the nearest whole number.)**
- C. Subtract the number of exempted FTEs (see above) from Line B and enter results on Line C. This is your **adjusted** and reportable FTE count. **(If less than or equal to zero, you must report zero on C-101 Line 16.)**
- D. Multiply Line C by appropriate amount shown in box below and enter results on Line D. This is your quarterly HealthCare Contribution. **(Report this amount, even if zero, on C-101 Line 17.)**

Line A

Line B

Line C

Line D

Quarter Ending Date:	HCC Premium per above FTE Exemption	Use this amount for Line D calculation above.
3/31/12 - and subsequent.....	\$119.12	
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HC-1 DECISION TREE

(Refer to worksheet instructions form HC-3 for definitions and more information.)

QUESTION: Do you offer to pay a portion of a Health Care plan to some of your employees?

IF NO (SECTION I)

All employees are considered "uncovered" and **ALL** hours worked **MUST BE** included in FTE calculation.

STOP

IF YES (SECTION II)

Consider each individual employee:

Is Employee eligible to enroll?

IF YES

Does the employee choose to participate in the plan?

IF YES

Employee is considered covered; hours are **excluded** from FTE calculation.

STOP

IF NO

Have employee complete VDOL Declaration of Coverage, Form HC-2.

Did employee indicate coverage from another source other than Vermont Health Benefit Exchange (VHBE)?

IF YES

Employee is considered covered; hours are **excluded** from FTE calculation.

STOP

IF NO

Employee is considered uncovered and ALL hours are **included** in FTE calculation.

STOP

IF NO

Can the employee be classified as "seasonal" or "part-time" as defined in worksheet instructions?

IF YES

Have employee complete VDOL Declaration of Coverage, Form HC-2.

Did employee check box "I do not have coverage or I have coverage through VHAP, Medicaid or Vermont Health Benefit Exchange (VHBE)?"

IF YES

Employee is considered uncovered and ALL hours are **included** in FTE calculation.

STOP

IF NO

Did Employee work more than the allowable time/hours allowable to be classified "seasonal" or "part-time"?

IF NO

Employee is considered covered; hours are **excluded** from FTE calculation.

STOP

IF YES

Employee is considered uncovered and ALL hours are **included** in FTE calculation.

STOP

IF NO

Employee is considered uncovered and ALL hours are **included** in FTE calculation.

STOP